PATENT APPLICATION

UNITED STATES PATENT AND TRADEMARK OFFICE

application of

Docket No: Q85372

Changhee KIM, et al.

Appln. No.: 10/523,212

Group Art Unit: Not Yet Assigned

Confirmation No.: Not Yet Assigned

Examiner: Not Yet Assigned

Filed: January 27, 2005

POROUS CERAMIC HEATING ELEMENT AND METHOD OF MANUFACTURING

THEREOF

REQUEST FOR REFUND

MAIL STOP 16

Director of the U.S. Patent and Trademark Office P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

For:

Applicants hereby respectfully request a refund in the amount of \$500.00 in accordance with 37 C.F.R. § 1.28. This refund is to be credited to Deposit Account No. 19-4880.

Applicants claim benefit of small entity status in accordance with 37 CFR § 1.27.

Please note that at the time the National Stage Entry Application was filed (January 27, 2005), the filing fees were paid at the large entity rate. Applicants are therefore requesting a refund of the excess amount of the full fee, i.e., \$500.00.

A copy of the cancelled check showing the fully paid fee is enclosed.

Pursuant to 37 C.F.R. § 1.28, paragraph (b), this request is timely filed. A duplicate copy of this paper is attached.

SUGHRUE MION, PLLC

Telephone: (202) 293-7060 Facsimile: (202) 293-7860

WASHINGTON OFFICE 23373

CUSTOMER NUMBER

Date: March 11, 2005

Respectfully submitted,

Paul F. Neils 61 FC: 1631 Registration &

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2632Attorney Docket No.: Q85372

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